

STATE OF NEVADA
GAMING CONTROL BOARD

CPA 6A MICS COMPLIANCE CHECKLIST

ACCOUNTING DEPARTMENT

	<u>Yes</u>	<u>No</u>	<u>W/P Ref.</u>
a. Ensuring that prohibited transactions pursuant to Regulation 6A.020 do not occur?	_____	_____	_____
b. Properly recording all transactions that fall under the criteria of Regulation 6A on the appropriate forms and logs and in the manner prescribed by the 6A MICS?	_____	_____	_____
c. Making a diligent effort to prevent the circumvention of the prohibitions of Regulation 6A.020 or the reporting and recordkeeping requirements of Regulation 6A.030 by multiple transactions in a designated 24-hour period?	_____	_____	_____
d. Being familiar with what is considered a suspicious transaction and with SARC reporting procedures?	_____	_____	_____
e. Having knowledge of Regulation 6A and the 6A MICS?	_____	_____	_____

Procedures

2. Do accounting department personnel:

a. Receive CTRC-N's, SARC's and MTL's from the various departments and ensure that MTL's are received from all monitoring areas in accordance with established deadlines?	_____	_____	_____
b. Review all documents for compliance with Regulation 6A and the 6A MICS?	_____	_____	_____
c. Review MTL's to ensure that CTRC-N's were completed for all reportable transactions within a singular monitoring area?	_____	_____	_____
d. Review CTRC-N's and SARC's for the recording of patron's social security number?	_____	_____	_____
e. Review all available patron records to obtain the patron's social security number?	_____	_____	_____
f. If any Nevada affiliate or branch office has the information, is the number recorded on the form prior to submission?	_____	_____	_____
<u>g.</u> Document instances of noncompliance and attempt to obtain any missing information?	_____	_____	_____

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h. All exceptions discovered through this accounting review are forwarded to appropriate personnel?	_____	_____	_____
<u>i.</u> Sign, where applicable, reports attesting to their review and remit CTRC-N's and SARC's in accordance with Regulations 6A.030 and 6A.100?	_____	_____	_____
<u>j.</u> File a copy of each CTRC-N and SARC and the original MTL's in chronological order?	_____	_____	_____
<u>k.</u> Are such documents readily available for examination by appropriate regulatory and law enforcement agencies?	_____	_____	_____
l. Remit copies of completed SARC's to the suspicious activity analyst?	_____	_____	_____
3. Are accounting department personnel performing the accounting procedures noted in question 2 independent of the generation of the documents being examined?	_____	_____	_____
4. If employees from a department other than the accounting department perform the procedures in question 2, are those employees independent of the generation of the documents being examined?	_____	_____	_____
5. On a routine basis, do accounting personnel ensure that Regulation 6A documents and related documents, including those required by Regulation 6A and the 6A MICS, are properly maintained?	_____	_____	_____

***Regulation 6A.050(2)(f) Recordkeeping
Requirements***

<u>6.</u> Are records of all gaming, safekeeping, or front money deposits and withdrawals retained for five years?	_____	_____	_____
<u>7.</u> Are records to support all transactions regarding a patron's credit issuances, payments or settlements of gaming debts maintained?	_____	_____	_____
<u>8.</u> Are records to detail the components of every deposit made to a financial institution created and maintained?	_____	_____	_____

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<u>9.</u> Do the records contain enough detail in order to reconcile and match the components of a total deposit with a bank with the detail contained in other required records?	_____	_____	_____
<u>10.</u> Is documentation created and maintained of any checks accepted for the purchase of over \$3,000 worth of chips, tokens, gaming instrumentalities, or any other noncash item?	_____	_____	_____
<u>11.</u> Is a record of all checks and negotiable instruments accepted in an amount greater than \$3,000 maintained in one of the following forms:			
a. Photocopies of both sides of checks and negotiable instruments? or	_____	_____	_____
b. Optical scan of both sides of checks and negotiable instruments? or	_____	_____	_____
c. Microfilm of both sides of checks and negotiable instruments?	_____	_____	_____
<u>12.</u> If a check or a negotiable instrument is presented for the purpose of receiving cash and the presenter is someone other than the drawer of the instrument, are records maintained which include the patron's name, address and a description of the identification credential obtained?	_____	_____	_____
<u>13.</u> Are records maintained to support all transactions regarding the issuance of a check or other negotiable instrument, or transfer of funds, for an amount greater than \$3,000, in exchange for a check, negotiable instrument or a transfer of funds?	_____	_____	_____
<u>14.</u> Is the patron's name, address and description of the identification credential included in the record?	_____	_____	_____
<u>15.</u> Do the records include documentation of the purpose of the transaction and a photocopy, optical scan or microfilm copy of both sides of any check or negotiable instrument received?	_____	_____	_____

Regulation 6A.080 Recordkeeping Requirements

- 16.** For a wire transfer out, are records retained that include the following information which was sent with the wire request to the bank:

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a. The name of the patron?	_____	_____	_____
b. The patron's account number?	_____	_____	_____
c. The patron's address?	_____	_____	_____
d. The casino's name?	_____	_____	_____
e. The amount of the patron's transfer?	_____	_____	_____
f. The date of request?	_____	_____	_____
g. The name of the bank which will receive the transfer (recipient's financial institution)?	_____	_____	_____
h. The name of the person to receive the transfer (recipient)?	_____	_____	_____
i. The recipient's address?	_____	_____	_____
j. The recipient's account number?	_____	_____	_____
17. For a wire transfer in for a patron, does the licensee retain the information received with the wire documentation from the bank and any documentation of the patron's identity?	_____	_____	_____

***Issuance of Checks, Negotiable Instruments or
Transfer of Funds***

If the accounting department issues checks or any other negotiable instruments, and/or performs any electronic or wire transfers, then questions 18 through 20 are applicable.

18. If a patron is issued a check or other negotiable instrument, or the licensee initiates a transfer of funds for the patron's benefit in exchange for verified cash gaming winnings (e.g., slot jackpot, keno ticket, etc.), have the cash winnings remained within the sight of the casino employee between the time paid and the time delivered to the cage (or other appropriate place) for the processing of the exchange and, if applicable, transfer documentation pursuant to Regulation 6A.080 is maintained so that the issuance of the check is in accordance with Regulation 6A.020?	_____	_____	_____
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Note 1: For situations where a patron redeems chips for cash and then the patron requests a check, negotiable instrument or transfer of funds, the above question applies.			
Note 2: If eventually paid via check or transfer and the cash remains under the control or sight of the licensee, the payment of winnings (or redemption of chips) will be considered a noncash transaction; accordingly, the reporting and logging requirements are not applicable.			
19. If a patron is issued a check or other negotiable instrument, or the licensee initiates a transfer of funds for the patron's benefit in exchange for a withdrawal of funds from a race/sports book account, does the withdrawal consist of amounts verified to have been substantially accumulated by the patron through winning wagers and where any cash deposits to the account have been substantially (i.e., at least 75%) placed at risk by the patron and, if applicable, is transfer documentation pursuant to Regulation 6A.080 maintained so that the issuance of the check is in accordance with Regulation 6A.020?	_____	_____	_____
Note 1: A consistent cash flow inventory method (e.g., first in, first out) is used to determine if deposits have been placed at risk. The same method is used for all patrons.			
Note 2: If a patron's gaming account functions in the same manner as a race/sports book account whereby the account balance is reduced for wagers made, then question 19 applies to that account.			
20. If the licensee issues a check or other negotiable instrument, or the licensee initiates a transfer of funds for the patron's benefit pursuant to questions 18 and 19, is documentation as to how the verification was made created and maintained (e.g., the name of the employee representing that the cash had been won by the patron and the name of the employee who had the cash remain in their sight between the time the cash was paid and the time delivered to the cage for the issuance of a check; a printout of the patron's account activity and the name of the employee attesting that any deposits had been			

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risk; etc.) in addition to routine supporting documentation for a disbursement?	_____	_____	_____

Note: If player rating records are used to support such a verification, those particular player rating records are retained.